

## CHAPTER 89

## AUDITOR OF STATE

## H. F. 49

AN ACT to repeal sections one hundred thirteen (113) and one hundred twenty-four (124), both of the code, 1935, and to enact substitutes therefor, relating to the auditing of financial records of counties, schools, townships and cities, including cities under special charter, and other municipalities.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section one hundred thirteen (113), code, 1935, is  
2 hereby repealed and the following enacted in lieu thereof: "113. The  
3 auditor of state shall cause the financial condition and transactions of  
4 all county and city offices, including cities acting under special charter,  
5 and all school offices other than those in rural and village independent  
6 districts and school townships to be examined at least once each year  
7 by the state examiners of accounts."

1 SEC. 2. Section one hundred twenty-four (124), code, 1935, is  
2 hereby repealed and the following enacted in lieu thereof: "124. Any  
3 township or municipal corporation not embraced within the foregoing  
4 provisions of this chapter, and any school corporation in which an an-  
5 nual examination is not required, may on application to the auditor  
6 of state, secure an examination of its financial transactions and the  
7 condition of its funds, or a like examination may be had on applica-  
8 tion of twenty-five per cent or more of the taxpayers of said township  
9 or other corporation, or if there are fewer than one hundred taxpayers  
10 in such corporation, said application to be accompanied by such show-  
11 ing of facts as in the opinion of the auditor of state will justify such  
12 examination, or, in school corporations in which an annual examina-  
13 tion is not required, such examination on proper showing may be had  
14 on the written request of the county superintendent of schools."

1 SEC. 3. This act being deemed of immediate importance shall be  
2 in force and effect from and after its passage and publication in two  
3 newspapers of this state as provided by law.

House File 49. Approved March 24, 1937.

I hereby certify that the foregoing act was published in the Creston Times, April 1, 1937, and the Red Oak Sun, April 2, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

(Newspapers selected in accordance with Sec. 55 of the Iowa code.)

## CHAPTER 90

## FREE DISTRIBUTION OF CODES AND OTHER LEGAL PUBLICATIONS

## H. F. 36

AN ACT to repeal section two hundred thirty-seven (237), code, 1935, and to enact a substitute therefor, relating to the free distribution by the superintendent of printing of codes and other legal publications issued by the state.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section two hundred thirty-seven (237), code, 1935, is  
2 hereby repealed and the following is enacted in lieu thereof, to wit: